RECORDATION NO. 29632-A FRED

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January 28, 2011

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Memorandum of Assignment of Lease Agreement., dated as of January 28, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 29632.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.

480 West Dussel Drive Maumee, OH 43537

Assignee: Siemens Financial Services, Inc.

170 Wod Avenue South

Iselin, NJ 08830

Chief Section of Administration January 28, 2011 Page 2

A description of the railroad equipment covered by the enclosed document is:

222 covered hopper railcars within the series AEX 5003 - AEX 9229 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of January 28, 2011 by and between The Andersons, Inc. ("Assignor") and Siemens Financial Services, Inc. ("Assignee").

WHEREAS, Assignor as Lessor, and ADM Milling Company ("Lessee") entered into a certain Full Service Lease Agreement dated as of June 15, 1999 (the "Master Lease");

WHEREAS, Assignor assigned the Master Lease to Assignee on or about January 28, 2011 evidence of which is recorded with the Surface Transportation Board ("STB") pursuant to 49 U.S.C. §11301, at recordation number 29632; and

WHEREAS, Assignor and Archer-Daniels-Midland Company, formerly known as ADM Milling Company ("Lessee"), entered into Rider, Deal #R01604, dated effective as of August 12, 2010 for those units of equipment described on the attached Exhibit A, (collectively with Master Lease, the "Lease") providing for the lease of certain Equipment from Assignor subject to the terms and conditions set forth therein Evidence of the Lease has been recorded with the STB pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number 29632-fi

NOW, THERFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: The Andersons, Inc.

Bv:

Nicholas C. Conrad

Title: Vice President, Finance and Treasurer

STATE OF OHIO COUNTY OF LUCAS

SS:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C, Conrad, Vice President, Finance and Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said company and by authority of its Board of Directors on behalf of the company and that the same is the free act and deed of said officer and of said company.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 28th day of January, 2011.

Notary Public



ASSIGNEE: Siemens Financial Services, Inc.

By:

Caral Water

Carol Walters

Title: Vice President, Operations

By:

Kevin Keaton

Title: Director, Operations

STATE OF NEW JERSEY) COUNTY OF MIDDLESEX)

ss:

Before me, a Notary Public, in and for said county and state, personally appeared Carol Walters, Vice President, Operations, and Kevin Keaton, Director, Operations, both of Siemens Financial Services, Inc., a Delaware corporation, who acknowledged that they are being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officers and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 25 day of January, 2011.

AND ISSA A BOO

State of New Jersey
Wy Commission Explores Soc. 13, 2

with Commission Explines 50/3-13, 2

Exhibit A

Equipment

	Equipment								
1	AEX 008844	48	AEX 008849	91	AEX 008967	136	AEX 009025	181	AEX 005050
2	AEX 008202	47	AEX 008850	92	AEX 008971	137	AEX 009027	182	AEX 005056
3	AEX 008222	48	AEX 008851	93	AEX 008972	138	AEX 009028	183	AEX 005060
4	AEX 008230	49	AEX 008852	94	AEX 008973	139	AEX 009031	184	AEX 005070
5	AEX 008232	50	AEX 008853	95	AEX 008974	140	AEX 009032	185	AEX 005080
6	AEX 008238	51	AEX 008858	96	AEX 008975	141	AEX 009033	186	AEX 005091
7	AEX 008242	52	AEX 008860	97	AEX 008976	142	AEX 009035	187	AEX 005719
8	AEX 008250	53	AEX 008861	98	AEX 008978	143	AEX 009037	188	AEX 005106
9	AEX 008252	54	AEX 008862	99	AEX 008979	144	AEX 009038	189	AEX 006054
10	AEX 008253	55	AEX 008864	100	AEX 008980	145	AEX 009039	190	AEX 007534
11	AEX 008256	56	AEX 008865	101	AEX 008981	146	AEX 009040	191	AEX 007535
12	AEX 008264	57	AEX 008868	102	AEX 008982	147	AEX 009041	192	AEX 007537
13	AEX 008265	58	AEX 008869	103	AEX 008983	148	AEX 009042	193	AEX 007538
14	AEX 008269	59	AEX 008870	104	AEX 008984	149	AEX 009118	194	AEX 007540
15	AEX 008270	60	AEX 008874	105	AEX 008986	150	AEX 009119	195	AEX 007543
16	AEX 008273	61	AEX 008876	106	AEX 008987	151	AEX 009202	196	AEX 007558
17	AEX 008274	62	AEX 008879	107	AEX 008988	152	AEX 009203	197	AEX 007562
18	AEX 008275	63	AEX 008880	108	AEX 008989	153	AEX 009204	198	AEX 007565
19	AEX 008282	64	AEX 008881	109	AEX 008990	154	AEX 009206	199	AEX 007571
20	AEX 008284	65	AEX 008882	110	AEX 008991	155	AEX 009207	200	AEX 007572
21	AEX 008286	66	AEX 008889	111	AEX 008993	156	AEX 009208	201	AEX 007576
22	AEX 008750	67	AEX 008890	112	AEX 008994	157	AEX 009209	202	AEX 007577
23	AEX 008771	68	AEX 008892	113	AEX 008995	158	AEX 009210	203	AEX 007594
24	AEX 008810	69	AEX 008893	114	AEX 008996	159	AEX 009211	204	AEX 007601
25	AEX 008811	70	AEX 008894	115	AEX 008998	160	AEX 009213	205	AEX 007604
26	AEX 008812	71	AEX 008896	116	AEX 008999	161	AEX 009214	206	AEX 007606
27	AEX 008813	72	AEX 008897	117	AEX 009001	162	AEX 009215	207	AEX 005100
28	AEX 008814	73	AEX 008898	118	AEX 009005	163	AEX 009221	208	AEX 005101
29	AEX 008815	74	AEX 008899	119	AEX 009006	164	AEX 009223	209	AEX 005103
30	AEX 008817	75	AEX 008900	120	AEX 009007	165	AEX 009224	210	AEX 005108
31	AEX 008818	76	AEX 008902	121	AEX 009009	166	AEX 009225	211	AEX 005200
32	AEX 008819	77	AEX 008904	122	AEX 009010	167	AEX 009226	212	AEX 005202
33_	AEX 008820	78	AEX 008905	123	AEX 009011	168	AEX 009227	213	AEX 005960
34	AEX 008822	79	AEX 008908	124	AEX 009012	169	AEX 009229	214	AEX 006581
35	AEX 008824	80	AEX 008907	125	AEX 009013	170	AEX 007548	215	AEX 006586
36	AEX 008826	81	AEX 008908	126	AEX 009014	171		216	AEX 005014
37	AEX 008827	82	AEX 008909	127	AEX 009015	172	AEX 007591	217	AEX 005032
38_	AEX 008830	83	AEX 008912	128	AEX 009016	173	AEX 005003	218	AEX 005033
39	AEX 008834	84	AEX 008958	129	AEX 009017	174	AEX 005006	219	AEX 005038
40	AEX 008837	85	AEX 008959	130	AEX 009018	175	AEX 005008	220	AEX 005049
41	AEX 008839	86	AEX 008960	131	AEX 009019	176	AEX 005012	221	AEX 005064
42	AEX 008840	87	AEX 008962	132	AEX 009020	177	AEX 005015	222	AEX 005078
43	AEX 008842	88	AEX 008963	133	AEX 009022	178	AEX 005017	<u> </u>	
44	AEX 008847	89	AEX 008964	134	AEX 009023	179	AEX 005019	ļ	
45	AEX 008848	90	AEX 008965	135	AEX 009024	180	AEX 005034		L

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 1 28 11

Robert W. Alvord